



Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) ²	he or she is single	a qualifying person, whether or not you can claim an exemption for the person.
	he or she is married <u>and</u> you can claim an exemption for him or her	a qualifying person.
	he or she is married <u>and</u> you cannot claim an exemption for him or her	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim an exemption for him or her ⁵	a qualifying person. ⁶
	you cannot claim an exemption for him or her	not a qualifying person.
qualifying relative ⁴ other than your father or mother (such as a grandparent, brother, or sister who meets certain tests).	he or she lived with you more than half the year, <u>and</u> he or she is related to you in one of the ways listed under <u>Relatives who do not have to live with you and</u> you can claim an exemption for him or her ⁵	a qualifying person.
	he or she did not live with you more than half the year	not a qualifying person.
	he or she is not related to you in one of the ways listed under <u>Relatives who do not have to live with you and</u> is your qualifying relative only because he or she lived with you all year as a member of your household	not a qualifying person.
	you cannot claim an exemption for him or her	not a qualifying person.

¹ A person cannot qualify more than one taxpayer to use the head of household filing status for the year.

² The term “qualifying child” is defined under Exemptions for Dependents, later. **Note:** If you are a noncustodial parent, the term “qualifying child” for head of household filing status does not include a child who is your qualifying child for exemption purposes only because of the rules described under Children of divorced or separated parents under Qualifying Child, later. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child is not a qualifying child for whom you can claim an exemption.

³ This person is a qualifying person if the only reason you cannot claim the exemption is that you can be claimed as a dependent on someone else’s return.

⁴ The term “qualifying relative” is defined under Exemptions for Dependents, later.

⁵ If you can claim an exemption for a person only because of a multiple support agreement, that person is not a qualifying person. See Multiple Support Agreement.

⁶ See Special rule for parent for an additional requirement.